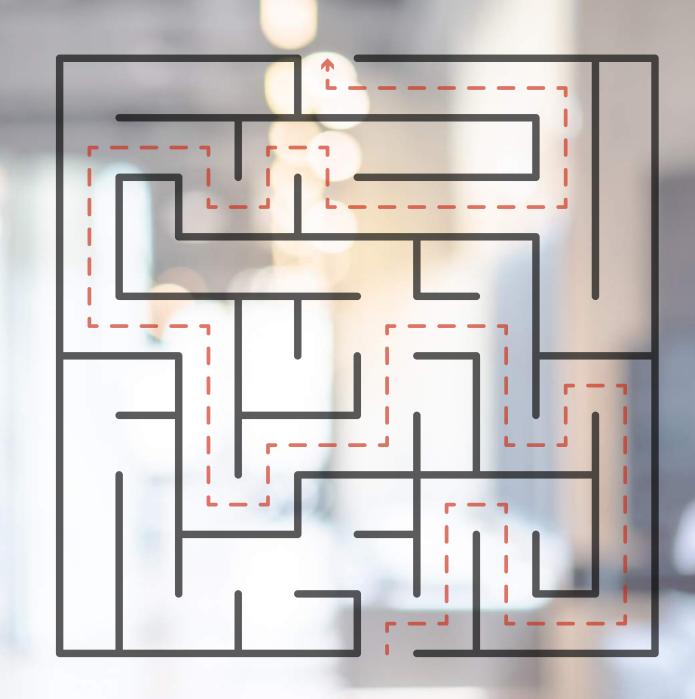


SALARY GUIDE

2024

Accountancy Practice & Advisory Insights UK









CONTENTS

- 3 Introduction & Market Insights
- **7** Survey Results: Your views revealed
 - 7 Candidates
 - 9 Clients
- 12 Audit & General Practice
- 15 Outsourcing & Business Services
- **18** Tax
 - 19 Corporate Tax
 - 20 Personal Tax
 - 21 Specialist Tax
- 23 Advisory
 - **24** Forensic Accounting
 - **25** Corporate Finance
 - **26** Corporate Recovery & Restructuring
- 27 Payroll & Company Secretarial
- 29 Contact Us

INTRODUCTION & MARKET INSIGHTS

INSIGHTS FROM 2023

For many years, when I have sat in front of my screen ready to pen our salary survey introduction, I have started with the thought, what has changed this year? This year, the more appropriate question would actually be, what hasn't changed?

Since we emerged from our homes at the end of lockdown, we have all had to adapt to altered working practices as well as an ever-changing political, economic and social environment. Throughout this uncertain period, the accountancy practice sector has performed robustly and our clients' challenges have been mostly focused on managing this growth whilst maintaining a strong level of service.

Our clients'
challenges have
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level of service

2023 began with a barrage of counter offers, some of which felt completely out of line with the value of the individual involved. Firms were desperate to keep their senior staff and some firms prioritised their short-term needs over the long-term ramifications of over-promoting or over-paying their team. Whilst the demand for staff has remained high across the majority of services lines, the absolute desperate panic for staff during 2021 and 2022 subsided towards a more "normal" market.

MARKET TRENDS

High interest rates and stubborn inflation figures led to a near 20% drop in M&A activity, which always has ramifications within the practice market, so it might be somewhat surprising to hear that the pace of consolidation of accountancy firms has been the busiest ever! PE-backed firms are acquiring independent practices at an exponential rate and their growth targets would suggest that this is not going to slow for a while, unless they run out of firms to buy!

One interesting challenge that these consolidator firms are facing is to ensure the continued engagement of the Partners from their acquisitions. For some, the lack of potential for future equity has taken the shine off their career plans and made them question whether they wish













to remain with the partnership. The independent firms therefore have become a more attractive option, still offering a route to an equity stake, and have since capitalised on this change.

Whilst the M&A market has been suppressed this year, the advisory team at Austin Rose have already made a number of placements in corporate finance and demand is definitely increasing. 2024 looks to be a bounce-back year as inflation settles back to the 2% target (hopefully) and the dry powder stored by corporates and PE houses is unleashed.

HIRING TRENDS

Over the past few years, firms have ramped up their overseas recruitment efforts due to a dearth of UK-based candidates combined with an easier work permit application process. The top 10 have found it easier to secure candidates with larger corporate and IFRS experience outside of the UK, which has led to some great quality mid-tier candidates struggling to make the move to these top-tier firms due to their smaller client base and FRS102 focus. In addition to hiring from overseas into the UK, a number of the mid-tier firms have taken the approach of recruiting fully remote auditors who remain based overseas.

South Africa has been a particularly popular location given the recognition of the South African chartered accountancy qualification by the ICAEW and the similar time zone. This has proven a successful solution to the shortage of strong audit seniors but does have its challenges when succession planning within the firm.

The advisory team at

Austin Rose have already

made a number of
placements in corporate
finance and demand is
definitely increasing

During the post-pandemic boom in 2021, the term "The Great Resignation" was coined due to hiring activity reaching levels never seen before. At the end of 2023 the Financial Times referred to "The Great Stagnation" as they described a slump in attrition within the Big Four from over 20% per annum to around 6%. The drop in M&A deals combined with highly successful overseas hiring campaigns led to a reduced demand for staff

and a more considered approach to their hiring plans.

Given the enormous scale of these Big Four firms, any slowdown has a knock-on effect on the market. Whilst the hiring levels may have stagnated somewhat in the Big Four, many of the challenger firms have managed to remain active recruiters due to investing in healthy new client pipelines. A little of the "heat" from the post pandemic market has cooled but strong candidates are still securing multiple offers.

Whilst the largest firms have set their hiring gaze to the horizon, many of the medium and small firms are very much locally focused. Their smaller, UK-centric client base means they prize the FRS102 and UK tax knowledge of candidates who have worked within local firms. The war for talent is still raging within these firms and good quality candidates do not remain on the market for long.

Across all service lines, the real pinch point in terms of staffing levels has been at Manager and Senior Manager level for some time now. High levels of growth within firms has been easier to manage at the trainee level but this expansion takes some time to propagate through to the more experienced tiers of firms.

AUDIT

Regulatory increases within audit have led to a significant demand for Technical and Quality roles, which again focus on the Manager and above levels, further exacerbating the demand for these candidates.

CLOUD ACCOUNTING

As the demand for cloud accounting specialists boomed over the past few years, firms found it difficult to structure their teams in a manner that comfortably handled the demand. Over the past year or two, they have settled a little and improved their succession planning. Whilst demand for good quality candidates in outsourcing remains high, the greatest need is at the newly qualified level as well as an acute need for Directors or Heads of Department with strong business development and strategic development skills.

The real pinch point
in terms of staffing
levels has been at
Manager and Senior
Manager level







AI

2024 was the year that Chat GPT was going to write this introduction for me. It turns out that embracing the technological advantages of AI takes more than 15 minutes so, for at least another year, this will be a manual task. I'm pleased that many of our clients are proving to be much more adept at me in embracing AI and data analytics across many areas of their firms. This will be a major battleground for the successful performance of firms in the future and candidates are already choosing firms based on their technological capabilities.

Whilst machines may take over the world in the future, the human touch is still as vitally important within the accountancy sector as it is in recruitment. Candidates with exceptional interpersonal skills are still highly prized in what is essentially a client-facing career. You'll be pleased to know that my foray into the world of AI, as unsuccessful as it was, does not extend to our service to our candidates and clients. We are fully human and, you may be surprised to hear, they are a pretty great bunch of people. Get in touch and find out for yourself how a committed and knowledgeable human being can assist you with your career plans or your hiring needs.

Have a great 2024!

Scott

Scott Lavery Director



SURVEY RESULTS CANDIDATES

There were some really fascinating insights that came out of our candidate market survey so thank you to all who took part.

JOB SATISFACTION

Considering the fact that 75% of all candidates enjoy their current role and 86% feel secure, it's surprising (and very good news for us recruiters) that 45% of candidates expect to look for a new role this year. Maybe it's driven by the desire for a higher income or progression as discussed below.

75%	Enjoy their current role
24%	Have moved firm within the last 12 months
45%	Expect to look for a new role within the next 12 months
23%	Have delayed looking for a new role due to economic uncertainty
86%	Feel secure in their current role

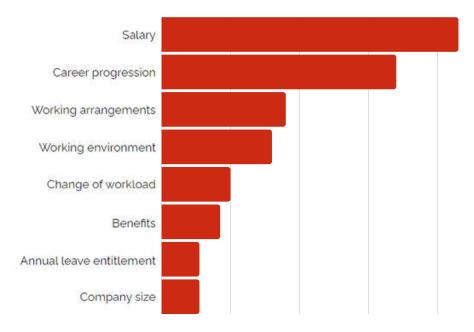


SURVEY RESULTS CANDIDATES

REMUNERATION

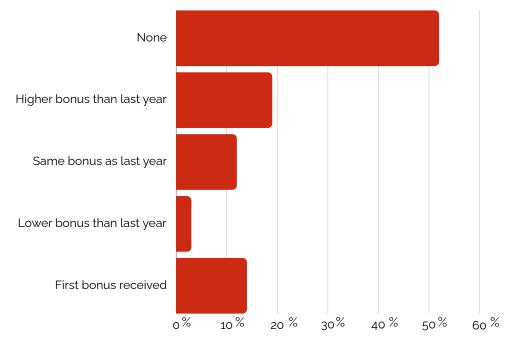
Our survey over the past couple of years has seen a strong focus on flexible working and the disruption that occurred post-pandemic, however this year seems to be far more influenced by the cost of living pressures people are facing. See the key findings here:

Factors that would most likely influence people to look for a new role:



- 86% of those questioned said that salary was one of the most likely factors to influence a change in role
- Career progression is also increasingly becoming a driver for changing role as firms have settled a little after the crazy period of candidate demand in 2021 and 2022

Bonus received compared to last year:



- Given the fact that over half of candidates polled said they didn't get a bonus, this is clearly becoming an in demand benefit
- This is the first time that this has been the case, a clear indicator that remuneration has become a significant driver for people

Top 3 benefits:



58% chose performance bonus as one of their top benefits

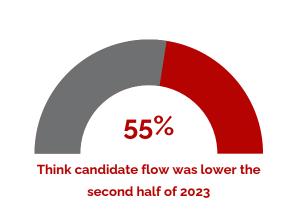
SURVEY RESULTS CLIENTS

MARKET INSIGHTS

Thank you to all our clients who participated in our survey. This year's responses suggest that hiring levels should be similar to 2023 and that shortage of good quality candidates is going to be the greatest challenge. Nothing new there then! Staff retention and well-being are high on firms' agenda as they try to settle their teams after a period of significant change.

Top 5 staffing challenges:





Top 3 concerns on company people agenda:



SURVEY RESULTS CLIENTS

REMOTE WORKING

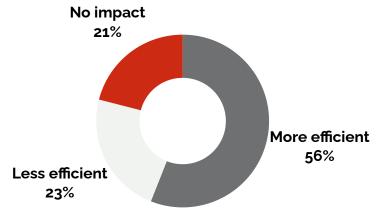
- There has been a definite shift to firms wanting their staff in more regularly and, in most cases, this seems to be 3 days per week in the office
- The move towards fully remote roles during 2021/22 has reversed somewhat and, if anything, we believe that the 4% figure includes those teams who are based overseas





Only 4% of staff are fully remote

Candidates thoughts on the impact of working from home on productivity:

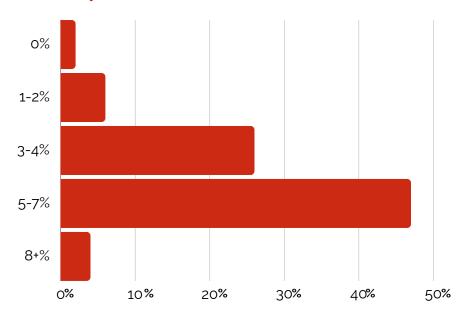


- These stats suggest a difference in perception as to what is the most effective working arrangements as our candidate survey showed that more than half of those who responded felt they were more productive when working from home
- Maybe firms have to look beyond productivity and consider team cohesion and development when deciding on working arrangements

10

REMUNERATION

In the next pay review (or most recent), clients expect salaries to increase by:



- Pay rises are still strong with nearly half of all firms offering 5-7% increases this year but what the results don't show is there has been a softening in the market for sign-on and retention bonuses
- In fact, some of the largest firms have announced that they are only offering pay rises for promotions this year as they try to ensure that their succession planning is not blocked for their rising stars- a tricky balance to maintain







AUDIT (70-100% AUDIT WORKLOAD)

200				_					
A STATE OF THE STA		CENTRAL LON	DON		GREATER LON	DON		HOME COUN.	TIES
A STATE OF THE STA	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT
Salaried Partner/Director	£110,000+	£96,000+	£95,000+	£103,000+	£90,000+	£89,000+	£100,000+	£87,000+	£86,000+
Senior Manager	£77-105,000	£75-92,000	£73-90,000	£72-99,000	£71-86,000	£69-85,000	£70-96,000	£68-84,000	£66-82,000
Manager	£67-82,000	£65-77,000	£63-74,000	£63-77,000	£61-72,000	£59-70,000	£61-75,000	£59-70,000	£57-67,000
Assistant Manager	£58-67,000	£57-62,000	£55-60,000	£55-64,000	£54-59,000	£52-57,000	£53-62,000	£52-57,000	£50-56,000
Senior	£53-59,000	£52-58,000	£49-55,000	£50-55,000	£49-55,000	£46-52,000	£48-54,000	£47-53,000	£45-50,000
Semi-Senior	£30-43,000	£32-45,000	£28-40,000	£28-40,000	£30-42,000	£26-38,000	£27-39,000	£29-41,000	£25-36,000
		SOUTH WE	ST		SOUTH COA	ST			
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT
Salaried Partner/Director	£88,000+	£77,000+	£76,000+	£90,000+	£79,000+	£78,000+	£84,000+	£73,000+	£65,000+
Senior Manager	£62-84,000	£60-74,000	£58-72,000	£63-86,000	£62-75,000	£60-74,000	£59-80,000	£57-70,000	£55-68,000
Manager	£54-66,000	£52-62,000	£50-59,000	£55-67,000	£53-63,000	£52-61,000	£51-62,000	£49-59,000	£48-56,000
Assistant Manager	£46-54,000	£46-50,000	£44-48,000	£48-55,000	£47-51,000	£45-49,000	£44-51,000	£43-47,000	£42-46,000
Senior	£42-47,000	£42-46,000	£39-44,000	£43-48,000	£43-48,000	£40-45,000	£40-45,000	£40-44,000	£37-42,000
enior emi-Senior	£24-34,000	£26-36,000	£22-32,000	£25-35,000	£26-37,000	£23-33,000	£23-33,000	£24-34,000	£21-30,000
	WESTMIDLANDS				EASTMIDLAN	NDS		NORTH WE	ST
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT
Salaried Partner/Director	£89,000+	£78,000+	£77,000+	£87,000+	£76,000+	£75,000+	£88,000+	£77,000+	£76,000+
Senior Manager	£62-85,000	£61-75,000	£59-73,000	£61-83,000	£59-73,000	£58-71,000	£62-84,000	£60-74,000	£58-72,000
Manager	£54-66,000	£53-62,000	£51-60,000	£53-65,000	£51-61,000	£50-58,000	£54-66,000	£52-62,000	£50-59,000
Assistant Manager	£47-54,000	£46-50,000	£45-49,000	£46-53,000	£45-49,000	£43-47,000	£46-54,000	£46-50,000	£44-48,000
Senior	£43-48,000	£42-47,000	£40-45,000	£42-47,000	£41-46,000	£39-43,000	£42-47,000	£42-46,000	£39-44,000
Semi-Senior	£24-35,000	£26-36,000	£23-32,000	£24-34,000	£25-36,000	£22-32,000	£24-34,000	£26-36,000	£22-32,000
		NORTH EAS	ST .		SCOTLANI	D		WALES	
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT
Salaried Partner/Director	£87,000+	£76,000+	£75,000+	£84,000+	£73,000+	£72,000+	£80,000+	£70,000+	£69,000+
Senior Manager	£61-83,000	£59-73,000	£58-71,000	£59-80,000	£57-70,000	£55-68,000	£56-77,000	£55-67,000	£53-66,000
Manager	£53-65,000	£51-61,000	£50-58,000	£51-62,000	£49-59,000	£48-56,000	£49-60,000	£47-56,000	£46-54,000
	£46-53,000	£45-49,000	£43-47,000	£44-51,000	£43-47,000	£42-46,000	£42-49,000	£42-45,000	£40-44,000
Assistant Manager	£40-53,000	2-10 -10,000							
Assistant Manager Senior	£42-47,000	£41-46,000	£39-43,000	£40-45,000	£40-44,000	£37-42,000	£39-43,000	£38-42,000	£36-40,000



GENERAL PRACTICE (20-60% AUDIT WORKLOAD)

	CEN	ITRAL LONDON	GRE	ATER LONDON	HO	ME COUNTIES
A S	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT
Salaried Partner/Director	£92,000+	£90,000+	£86,000+	£85,000+	£84,000+	£82,000+
Senior Manager	£72-88,000	£70-84,000	£68-83,000	£66-79,000	£66-80,000	£64-76,000
Manager	£62-74,000	£60-72,000	£58-70,000	£56-68,000	£56-67,000	£55-66,000
Assistant Manager	£54-62,000	£54-60,000	£51-58,000	£51-56,000	£49-56,000	£49-55,000
Senior	£49-55,000	£45-53,000	£46-52,000	£42-50,000	£45-50,000	£41-48,000
Semi-Senior	£30-42,000	£27-38,000	£28-39,000	£25-36,000	£27-38,000	£25-35,000
	S	OUTH WEST	S	OUTH COAST		
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT
Salaried Partner/Director	£74,000+	£72,000+	£75,000+	£74,000+	£70,000+	£68,000+
Senior Manager	£58-70,000	£56-67,000	£59-72,000	£57-69,000	£55-67,000	£53-64,000
Manager	£50-59,000	£48-58,000	£51-61,000	£49-59,000	£47-56,000	£46-55,000
Assistant Manager	£43-50,000	£43-48,000	£44-51,000	£44-49,000	£41-47,000	£41-46,000
Senior	£39-44,000	£36-42,000	£40-45,000	£37-43,000	£37-42,000	£34-40,000
emi-Senior	£24-34,000	£22-30,000	£25-34,000	£22-31,000	£23-32,000	£21-29,000
	WE	ST MIDLANDS	EA	STMIDLANDS	1	IORTH WEST
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT
Salaried Partner/Director	£75,000+	£73,000+	£73,000+	£71,000+	£74,000+	£72,000+
Senior Manager	£58-71,000	£57-68,000	£57-70,000	£55-66,000	£58-70,000	£56-67,000
Manager	£50-60,000	£49-58,000	£49-58,000	£47-57,000	£50-59,000	£48-58,000
Assistant Manager	£44-50,000	£44-49,000	£43-49,000	£43-47,000	£43-50,000	£43-48,000
Senior	£40-45,000	£36-43,000	£39-43,000	£36-42,000	£39-44,000	£36-42,000
Semi-Senior	£24-34,000	£22-31,000	£24-33,000	£21-30,000	£24-34,000	£22-30,000
	1	NORTH EAST		SCOTLAND		WALES
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT
Salaried Partner/Director	£73,000+	£71,000+	£70,000+	£68,000+	£67,000+	£66,000+
Senior Manager	£57-70,000	£55-66,000	£55-67,000	£53-64,000	£53-64,000	£51-61,000
Manager	£49-58,000	£47-57,000	£47-56,000	£46-55,000	£45-54,000	£44-53,000
Assistant Manager	£43-49,000	£43-47,000	£41-47,000	£41-46,000	£39-45,000	£39-44,000
Senior	£39-43,000	£36-42,000	£37-42,000	£34-40,000	£36-40,000	£33-39,000
Semi-Senior	£24-33,000	£21-30,000	£23-32,000	£21-29,000	£22-31,000	£20-28,000





OUTSOURCING (MANAGEMENT ACCOUNTS & BOOKKEEPING)

	CENTRAL LONDON	GREATER LONDON	HOME COUNTIES	SOUTH WEST	SOUTH COAST	EAST ANGLIA
Head of Outsourcing	£85-140,000	£80-130,000	£77-130,000	£68-112,000	£70-115,000	£65-106,000
Outsourcing Senior Manager	£65-85,000	£63-80,000	£61-77,000	£52-68,000	£53-70,000	£49-65,000
Outsourcing Manager	£55-70,000	£52-66,000	£50-64,000	£44-56,000	£45-57,000	£42-53,000
Outsourcing Assistant Manager	£50-60,000	£47-56,000	£46-55,000	£40-48,000	£41-49,000	£38-46,000
Outsourcing Senior	£42-55,000	£39-52,000	£38-50,000	£34-44,000	£34-45,000	£32-42,000
Outsourcing Semi-Senior	£26-40,000	£24-38,000	£24-36,000	£21-32,000	£21-33,000	£20-30,000
Head of Bookkeeping	£45-60,000	£42-56,000	£41-55,000	£36-48,000	£37-49,000	£34-46,000
Senior Bookkeeper	£36-47,000	£34-44,000	£33-43,000	£29-38,000	£30-39,000	£27-36,000
Bookkeeper	£30-41,000	£28-39,000	£27-37,000	£24-33,000	£25-34,000	£23-31,000
Junior Bookkeeper	£24-28,000	£23-26,000	£22-25,000	£19-22,000	£20-23,000	£18-21,000
	WEST MIDLANDS	EAST MIDLANDS	NORTH WEST	NORTH EAST	SCOTLAND	WALES
Head of Outsourcing	£69-113,000	£67-111,000	£68-112,000	£67-111,000	£65-106,000	£62-102,000
Outsourcing Senior Manager	£53-69,000	£51-67,000	£52-68,000	£51-67,000	£49-65,000	£47-62,000
Outsourcing Manager	£45-57,000	£43-55,000	£44-56,000	£43-55,000	£42-53,000	£40-51,000
Outsourcing Assistant Manager	£41-49,000	£40-47,000	£40-48,000	£40-47,000	£38-46,000	£37-44,000
Outsourcing Senior	£34-45,000	£33-43,000	£34-44,000	£33-43,000	£32-42,000	£31-40,000
Outsourcing Semi-Senior	£21-32,000	£21-32,000	£21-32,000	£21-32,000	£20-30,000	£19-29,000
Head of Bookkeeping	£36-49,000	£36-47,000	£36-48,000	£36-47,000	£34-46,000	£33-44,000
Senior Bookkeeper	£29-38,000	£28-37,000	£29-38,000	£28-37,000	£27-36,000	£26-34,000
Bookkeeper	£24-33,000	£24-32,000	£24-33,000	£24-32,000	£23-31,000	£22-30,000



BUSINESS SERVICES (STATUTORY ACCOUNTS)

	CEN	ITRAL LONDON	GRE	EATER LONDON	но	HOME COUNTIES		
A Comment	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT		
alaried Partner/Director	£90,000+	£86,000+	£85,000+	£81,000+	£82,000+	£78,000+		
Senior Manager	£70-86,000	£68-84,000	£66-81,000	£64-79,000	£64-78,000	£62-76,000		
Manager	£58-72,000	£54-68,000	£55-68,000	£51-64,000	£53-66,000	£49-62,000		
Assistant Manager	£54-62,000	£50-60,000	£51-58,000	£47-56,000	£49-56,000	£46-55,000		
Senior	£48-55,000	£45-52,000	£45-52,000	£42-49,000	£44-50,000	£41-47,000		
Semi-Senior	£30-38,000	£25-36,000	£28-36,000	£24-34,000	£27-35,000	£23-33,000		
	\$	OUTH WEST	S	OUTH COAST				
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT		
Salaried Partner/Director	£72,000+	£69,000+	£74,000+	£71,000+	£68,000+	£65,000+		
Senior Manager	£56-69,000	£54-67,000	£57-71,000	£56-69,000	£53-65,000	£52-64,000		
Manager	£46-58,000	£43-54,000	£48-59,000	£44-56,000	£44-55,000	£41-52,000		
Assistant Manager	£43-50,000	£40-48,000	£44-51,000	£41-49,000	£41-47,000	£38-46,000		
Senior	£38-44,000	£36-42,000	£39-45,000	£37-43,000	£36-42,000	£34-40,000		
emi-Senior	£24-30,000	£20-29,000	£25-31,000	£21-30,000	£23-29,000	£19-27,000		
	NAT.	STMIDLANDS	-	STMIDLANDS		IORTH WEST		
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT		
Salaried Partner/Director	£73,000+	£70,000+	£71.000+	£68,000+	£72,000+	£69,000+		
AND COMPANIES AND ADDRESS OF THE PARTY OF TH	£57-70,000	£55-68,000	£55-68,000	£54-66,000	£56-69,000	£54-67,000		
Senior Manager Manager	£47-58,000	£44-55,000	£46-57,000	£43-54,000	£46-58,000	£43-54,000		
Manager Assistant Manager	£44-50,000	£41-49,000	£43-49,000	£40-47,000	£43-50,000	£40-48.000		
Senior	£39-45,000	£36-42,000	£38-43,000	£36-41,000	£38-44,000	£36-42,000		
Semi-Senior	£24-31,000	£20-29,000	£24-30,000	£20-28,000	£24-30,000	£20-29,000		
		19 SEVENIE		SCOTLAND		WALES		
		NORTH EAST		SCOTLAND		WALES		
	MID-TIER	NORTH EAST INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT		
Salaried Partner/Director	The second second second	The state of the s			MID-TIER £66,000+	The second secon		
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT		INDEPENDENT		
Senior Manager	MID-TIER £71,000+	INDEPENDENT £68,000+	MID-TIER £68,000+	E65,000+	£66,000+	E63,000+		
Senior Manager Manager	MID-TIER £71,000+ £55-68,000	E68,000+ £54-66,000	MID-TIER £68,000+ £53-65,000	E65,000+ £52-64,000	£66,000+ £51-63,000	E63,000+ £50-61,000		
Salaried Partner/Director Senior Manager Manager Assistant Manager Senior	MID-TIER £71,000+ £55-68,000 £46-57,000	E68,000+ £54-66,000 £43-54,000	MID-TIER £68,000+ £53-65,000 £44-55,000	E65,000+ £52-64,000 £41-52,000	£66,000+ £51-63,000 £42-53,000	£63,000+ £50-61,000 £39-50,000		





CORPORATE TAX

		CENTRAL LON	DON		GREATER LON	DON	HOME COUNTIES			
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Salaried Partner/Director	£105,000+	£90,000+	£90,000+	£99,000+	£85,000+	£85,000+	£96,000+	£82,000+	£82,000+	
enior Manager	£80-110,000	£75-95,000	£72-90,000	£75-103,000	£71-89,000	£68-85,000	£73-100,000	£68-86,000	£66-82,000	
Manager	£63-80,000	£60-77,000	£58-75,000	£59-75,000	£56-72,000	£55-71,000	£57-73,000	£55-70,000	£53-68,000	
Assistant Manager	£50-65,000	£50-62,000	£48-60,000	£47-61,000	£47-58,000	£45-56,000	£46-59,000	£46-56,000	£44-55,000	
Senior	£48-55,000	£45-50,000	£40-48,000	£45-52,000	£42-47,000	£38-45,000	£44-50,000	£41-46,000	£36-44,000	
Semi-Senior	£30-42,000	£30-40,000	£28-38,000	£28-39,000	£28-38,000	£26-36,000	£27-38,000	£27-36,000	£25-35,000	
		SOUTH WE	ST		SOUTH COA					
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Salaried Partner/Director	£84,000+	£72,000+	£72,000+	£86,000+	£74,000+	£74,000+	+00,000+	£68,000+	£68,000+	
Senior Manager	£64-88,000	£60-76,000	£58-72,000	£66-90,000	£62-78,000	£59-74,000	£61-84,000	£57-72,000	£55-68,000	
Manager	£50-64,000	£48-62,000	£46-60,000	£52-66,000	£49-63,000	£48-62,000	£48-61,000	£46-59,000	£44-57,000	
Assistant Manager	£40-52,000	£40-50,000	£38-48,000	£41-53,000	£41-51,000	£39-49,000	£38-49,000	£38-47,000	£36-46,000	
Senior	£38-44,000	£36-40,000	£32-38,000	£39-45,000	£37-41,000	£33-39,000	£36-42,000	£34-38,000	£30-36,000	
emi-Senior	£24-34,000	£24-32,000	£22-30,000	£25-34,000	£25-33,000	£23-31,000	£23-32,000	£23-30,000	£21-29,000	
	WEST MIDLANDS				EAST MIDLAN	IDS		NORTH WE	ST	
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Salaried Partner/Director	£85,000+	£73,000+	£73,000+	£83,000+	£71,000+	£71,000+	£84,000+	£72,000+	£72,000+	
Senior Manager	£65-89,000	£61-77,000	£58-73,000	£63-87,000	£59-75,000	£57-71,000	£64-88,000	£60-76,000	£58-72,000	
Manager	£51-65,000	£49-62,000	£47-61,000	£50-63,000	£47-61,000	£46-59,000	£50-64,000	£48-62,000	£46-60,000	
Assistant Manager	£41-53,000	£41-50,000	£39-49,000	£40-51,000	£40-49,000	£38-47,000	£40-52,000	£40-50,000	£38-48,000	
Senior	£39-45,000	£36-41,000	£32-39,000	£38-43,000	£36-40,000	£32-38,000	£38-44,000	£36-40,000	£32-38,000	
Semi-Senior	£24-34,000	£24-32,000	£23-31,000	£24-33,000	£24-32,000	£22-30,000	£24-34,000	£24-32,000	£22-30,000	
		NORTH EAS	ST		SCOTLANI			WALES		
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Salaried Partner/Director	£83,000+	£71,000+	£71,000+	£80,000+	£68,000+	£68,000+	£77,000+	£66,000+	£66,000+	
Senior Manager	£63-87,000	£59-75,000	£57-71,000	£61-84,000	£57-72,000	£55-68,000	£58-80,000	£55-69,000	£53-66,000	
Manager	£50-63,000	£47-61,000	£46-59,000	£48-61,000	£46-59,000	£44-57,000	£46-58,000	£44-56,000	£42-55,000	
Assistant Manager	£40-51,000	£40-49,000	£38-47,000	£38-49,000	£38-47,000	£36-46,000	£37-47,000	£37-45,000	£35-44,000	
-7	100 to 10									
Senior	£38-43,000	£36-40,000	£32-38,000	£36-42,000	£34-38,000	£30-36,000	£35-40,000	£33-37,000	£29-35,000	



A Section of the sect		CENTRAL LON	DON		GREATERLON	DON		HOME COUN	TIES
A	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT
Salaried Partner/Director	£90,000+	£88,000+	£85,000+	£85,000+	£83,000+	£80,000+	£82,000+	£80,000+	£77,000+
Senior Manager	£75-100,000	£70-90,000	£65-82,000	£71-94,000	£66-85,000	£61-77,000	£68-91,000	£64-82,000	£59-75,000
Manager	£60-75,000	£55-72,000	£52-68,000	£56-71,000	£52-68,000	£49-64,000	£55-68,000	£50-66,000	£47-62,000
Assistant Manager	£48-60,000	£48-60,000	£45-58,000	£45-56,000	£45-56,000	£42-55,000	£44-55,000	£44-55,000	£41-53,000
Senior	£43-53,000	£40-48,000	£40-46,000	£40-50,000	£38-45,000	£38-43,000	£39-48,000	£36-44,000	£36-42,000
Semi-Senior	£30-40,000	£28-38,000	£28-36,000	£27-36,000	£25-35,000	£25-33,000	£27-36,000	£25-35,000	£25-33,000
		SOUTH WE	ST		SOUTH COAST				
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT
Salaried Partner/Director	£72,000+	£70,000+	£68,000+	£74,000+	£72,000+	£70,000+	£68,000+	£67,000+	£65,000+
Senior Manager	£60-80,000	£56-72,000	£52-66,000	£62-82,000	£57-74,000	£53-67,000	£57-76,000	£53-68,000	£49-62,000
Manager	£48-60,000	£44-58,000	£42-54,000	£49-62,000	£45-59,000	£43-56,000	£46-57,000	£42-55,000	£40-52,000
Assistant Manager	£38-48,000	£38-48,000	£36-46,000	£39-49,000	£39-49,000	£37-48,000	£36-46,000	£36-46,000	£34-44,000
Senior	£34-42,000	£32-38,000	£32-37,000	£35-43,000	£33-39,000	£33-38,000	£33-40,000	£30-36,000	£30-35,000
semi-Senior	£24-32,000	£22-30,000	£22-29,000	£25-33,000	£23-31,000	£23-30,000	£23-30,000	£21-29,000	£21-27,000
	WEST MIDLANDS				EAST MIDLA	NDS		NORTH WE	ST
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT
Salaried Partner/Director	£73,000+	£71,000+	£69,000+	£71,000+	£70,000+	£67,000+	£72,000+	£70,000+	£68,000+
Senior Manager	£61-81,000	£57-73,000	£53-66,000	£59-79,000	£55-71,000	£51-65,000	£60-80,000	£56-72,000	£52-66,000
Manager	£49-61,000	£45-58,000	£42-55,000	£47-59,000	£43-57,000	£41-54,000	£48-60,000	£44-58,000	£42-54,000
Assistant Manager	£39-49,000	£39-49,000	£36-47,000	£38-47,000	£38-47,000	£36-46,000	£38-48,000	£38-48,000	£36-46,000
Senior	£35-43,000	£32-39,000	£32-37,000	£34-42,000	£32-38,000	£32-36,000	£34-42,000	£32-38,000	£32-37,000
Semi-Senior	£24-32,000	£23-31,000	£23-29,000	£24-32,000	£22-30,000	£22-28,000	£24-32,000	£22-30,000	£22-29,000
		NORTH EAS	ST .		SCOTLAN	D		WALES	
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT
Salaried Partner/Director	£71,000+	£70,000+	£67,000+	£68,000+	£67,000+	£65,000+	£66,000+	£64,000+	£62,000+
Senior Manager	£59-79,000	£55-71,000	£51-65,000	£57-76,000	£53-68,000	£49-62,000	£55-73,000	£51-66,000	£47-60,000
Manager	£47-59,000	£43-57,000	£41-54,000	£46-57,000	£42-55,000	£40-52,000	£44-55,000	£40-53,000	£38-50,000
Assistant Manager	£38-47,000	£38-47,000	£36-46,000	£36-46,000	£36-46,000	£34-44,000	£35-44,000	£35-44,000	£33-42,000
Senior	£34-42,000	£32-38,000	£32-36,000	£33-40,000	£30-36,000	£30-35,000	£31-39,000	£29-35,000	£29-34,000
Semi-Senior	£24-32,000	£22-30,000	£22-28,000	£23-30,000	£21-29,000	£21-27,000	£22-29,000	£20-28,000	£20-26,000



SPECIALIST TAX

			CENTRAL LOND	ON				GREATER LONDO	ON	
	VAT & INDIRECT TAX	INTERNATIONAL &FSTAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT & EXPATTAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT & EXPATTAX	TRUSTS
Salaried Partner/Director	£103,000+	£108,000+	£110,000+	£86,000+	£88,000+	£97,000+	£102,000+	£103,000+	£81,000+	£83,000+
Senior Manager	£79-108,000	£82-113,000	£84-116,000	£72-96,000	£74-98,000	£74-102,000	£77-106,000	£79-109,000	£68-90,000	£70-92,000
Manager	£62-79,000	£65-82,000	£66-84,000	£58-72,000	£59-74,000	£58-74,000	£61-77,000	£62-79,000	£55-68,000	£55-70,000
Assistant Manager	£49-64,000	£51-67,000	£53-68,000	£46-58,000	£47-59,000	£46-60,000	£48-63,000	£50-64,000	£43-55,000	£44-55,000
enior	£47-54,000	£49-56,000	£50-58,000	£41-51,000	£42-52,000	£44-51,000	£46-53,000	£47-55,000	£39-48,000	£39-49,000
Semi-Senior	£30-41,000	£31-43,000	£32-44,000	£29-38,000	£29-39,000	£27-37,000	£28-39,000	£29-40,000	£27-36,000	£27-37,000
			HOME COUNTIE	S				SOUTH WEST		
	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT & EXPATTAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL &FSTAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT & EXPATTAX	TRUSTS
Galaried Partner/Director	£94,000+	£98,000+	£100,000+	£78,000+	£80,000+	£82,000+	£86,000+	£88,000+	£69,000+	£70,000+
Sen <mark>i</mark> or Manager	£72-98,000	£75-103,000	£76-106,000	£66-87,000	£67-89,000	£63-86,000	£66-90,000	£67-93,000	£58-77,000	£58-77,000
Manager	£56-72,000	£59-75,000	£60-76,000	£53-66,000	£54-67,000	£50-63,000	£52-66,000	£53-67,000	£46-58,000	£46-58,000
Assistant Manager	£45-58,000	£46-61,000	£48-62,000	£42-53,000	£43-54,000	£39-51,000	£41-54,000	£42-54,000	£37-46,000	£37-46,000
Senior	£43-49,000	£45-51,000	£46-53,000	£37-46,000	£38-47,000	£38-43,000	£39-45,000	£40-46,000	£33-41,000	£33-41,000
semi-Senior	£24-33,000	£25-34,000	£26-35,000	£26-35,000	£26-35,000	£25-34,000	£25-35,000	£26-36,000	£23-30,000	£23-30,000
			SOUTH COAST							
	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT & EXPATTAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT & EXPATTAX	TRUSTS
Salaried Partner/Director	£84,000+	£89,000+	£90,000+	£71,000+	£72,000+	£78,000+	£82,000+	£84,000+	£65,000+	£67,000+
Senior Manager	£65-89,000	£67-93,000	£69-95,000	£59-79,000	£61-80,000	£60-82,000	£62-86,000	£64-88,000	£55-73,000	£56-74,000
Manager	£51-65,000	£53-67,000	£54-69,000	£48-59,000	£48-61,000	£47-60,000	£49-62,000	£50-64,000	£44-55,000	£45-56,000
ssistant Manager	£40-52,000	£42-55,000	£43-56,000	£38-48,000	£39-48,000	£37-49,000	£39-51,000	£40-52,000	£35-44,000	£36-45,000
Senior	£39-44,000	£40-46,000	£41-48,000	£34-42,000	£34-43,000	£36-41,000	£37-43,000	£38-44,000	£31-39,000	£32-40,000
Semi-Senior	£23-31,000	£24-33,000	£24-33,000	£24-31,000	£24-32,000	£24-33,000	£25-35,000	£26-36,000	£22-29,000	£22-30,000



SPECIALIST TAX

A Mary				_						
A STATE OF THE STA			WEST MIDLAND	S				EAST MIDLAND		
	VAT & INDIRECT TAX	INTERNATIONAL & FSTAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT& EXPATTAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL &FSTAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT& EXPATTAX	TRUSTS
Salaried Partner/Director	£83,000+	£87,000+	£89,000+	£70,000+	£71,000+	£81,000+	£85,000+	£87,000+	£68,000+	£70,000+
Senior Manager	£64-87,000	£66-92,000	£68-94,000	£58-78,000	£60-79,000	£62-85,000	£65-89,000	£66-92,000	£57-76,000	£58-77,000
Manager	£50-64,000	£53-66,000	£53-68,000	£47-58,000	£48-60,000	£49-62,000	£51-65,000	£52-66,000	£46-57,000	£47-58,000
Assistant Manager	£40-52,000	£41-54,000	£43-55,000	£37-47,000	£38-48,000	£39-51,000	£40-53,000	£42-54,000	£36-46,000	£37-47,000
enior	£38-44,000	£40-45,000	£41-47,000	£33-41,000	£34-42,000	£37-43,000	£39-44,000	£40-46,000	£32-40,000	£33-41,000
Semi-Senior	£24-32,000	£24-34,000	£25-35,000	£23-31,000	£23-32,000	£24-33,000	£25-34,000	£26-35,000	£23-30,000	£23-31,000
			NORTH WEST					NORTH EAST		
	VAT & INDIRECT TAX	INTERNATIONAL &FSTAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT& EXPATTAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL &FSTAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT& EXPATTAX	TRUSTS
Salaried Partner/Director	£82,000+	£86,000+	£88,000+	£69,000+	£70,000+	£81,000+	£85,000+	£87,000+	£68,000+	£70,000+
Senior Manager	£63-86,000	£66-90,000	£67-93,000	£58-77,000	£59-78,000	£62-85,000	£65-89,000	£66-92,000	£57-76,000	£58-77,000
Manager	£50-63,000	£52-66,000	£53-67,000	£46-58,000	£47-59,000	£49-62,000	£51-65,000	£52-66,000	£46-57,000	£47-58,000
Assistant Manager	£39-51,000	£41-54,000	£42-54,000	£37-46,000	£38-47,000	£39-51,000	£40-53,000	£42-54,000	£36-46,000	£37-47,000
Senior	£38-43,000	£39-45,000	£40-46,000	£33-41,000	£34-42,000	£37-43,000	£39-44,000	£40-46,000	£32-40,000	£33-41,000
emi-Senior	£24-32,000	£24-34,000	£25-35,000	£23-30,000	£23-31,000	£23-31,000	£24-33,000	£24-33,000	£23-30,000	£23-31,000
			SCOTLAND					WALES		
	VAT & INDIRECT TAX	INTERNATIONAL &FSTAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT& EXPATTAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL &FSTAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT& EXPATTAX	TRUSTS
Salaried Partner/Director	£78,000+	£82,000+	£84,000+	£65,000+	£67,000+	£75,000+	£79,000+	£80,000+	£63,000+	£64,000+
enior Manager	£60-82,000	£62-86,000	£64-88,000	£55-73,000	£56-74,000	£58-79,000	£60-82,000	£61-85,000	£53-70,000	£54-72,000
Manager	£47-60,000	£49-62,000	£50-64,000	£44-55,000	£45-56,000	£45-58,000	£47-60,000	£48-61,000	£42-53,000	£43-54,000
Assistant Manager	£37-49,000	£39-51,000	£40-52,000	£35-44,000	£36-45,000	£36-47,000	£37-49,000	£39-50,000	£34-42,000	£34-43,000
Senior	£36-41,000	£37-43,000	£38-44,000	£31-39,000	£32-40,000	£34-39,000	£36-41,000	£37-42,000	£30-37,000	£31-38,000
Semi-Senior	£22-30,000	£23-31,000	£23-32,000	£22-29,000	£22-30,000	£22-30,000	£23-31,000	£23-32,000	£21-28,000	£21-28,000





FORENSIC ACCOUNTING

		CENTRAL LON	DON		GREATER LON	DON		HOME COUN	TIES
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
Director	£115,000+	£95,000+	£130,000+	£108,000+	£89,000+	£122,000+	£105,000+	£86,000+	£118,000+
Senior Manager	£80-96,000	£78-92,000	£80-125,000	£75-90,000	£73-86,000	£75-118,000	£73-87,000	£71-84,000	£73-114,000
Manager	£62-82,000	£60-78,000	£65-85,000	£58-77,000	£56-73,000	£61-80,000	£56-75,000	£55-71,000	£59-77,000
Assistant Manager	£55-60,000	£50-58,000	£55-62,000	£52-56,000	£47-55,000	£52-58,000	£50-55,000	£46-53,000	£50-56,000
xecutive	£50-55,000	£45-51,000	£52-55,000	£47-52,000	£42-48,000	£49-52,000	£46-50,000	£41-46,000	£47-50,000
		SOUTH WE	ST		SOUTH COAST			EAST ANGL	
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
Director	£92,000+	£76,000+	£104,000+	£94,000+	£78,000+	£107,000+	£87,000+	£72,000+	£99,000+
Senior Manager	£64-77,000	£62-74,000	£64-100,000	£66-79,000	£64-75,000	£66-103,000	£61-73,000	£59-70,000	£61-95,000
Manager	£50-66,000	£48-62,000	£52-68,000	£51-67,000	£49-64,000	£53-70,000	£47-62,000	£46-59,000	£49-65,000
ssistant Manager	£44-48,000	£40-46,000	£44-50,000	£45-49,000	£41-48,000	£45-51,000	£42-46,000	£38-44,000	£42-47,000
xecutive	£40-44,000	£36-41,000	£42-44,000	£41-45,000	£37-42,000	£43-45,000	£38-42,000	£34-39,000	£40-42,000
		WEST MIDLANDS			EAST MIDLANDS			NORTH WE	ST
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
Director	£93,000+	£77,000+	£105,000+	£91,000+	£75,000+	£103,000+	£92,000+	£76,000+	£104,000+
Senior Manager	£65-78,000	£63-75,000	£65-101,000	£63-76,000	£62-73,000	£63-99,000	£64-77,000	£62-74,000	£64-100,000
Manager	£50-66,000	£49-63,000	£53-69,000	£49-65,000	£47-62,000	£51-67,000	£50-66,000	£48-62,000	£52-68,000
Assistant Manager	£45-49,000	£41-47,000	£45-50,000	£43-47,000	£40-46,000	£43-49,000	£44-48,000	£40-46,000	£44-50,000
xecutive	£41-45,000	£36-41,000	£42-45,000	£40-43,000	£36-40,000	£41-43,000	£40-44,000	£36-41,000	£42-44,000
		NORTH EAS	ST T		SCOTLANI	D		WALES	
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
Director	£91,000+	£75,000+	£103,000+	£87,000+	£72,000+	£99,000+	£84,000+	£69,000+	£95,000+
	£63-76,000	£62-73,000	£63-99,000	£61-73,000	£59-70,000	£61-95,000	£58-70,000	£57-67,000	£58-91,000
enior Manager				0.47 00000	040 50 000	£49-65,000	£45-60,000	£44-57,000	047 60 000
Description of the second of t	£49-65,000	£47-62,000	£51-67,000	£47-62,000	£46-59,000	149-05,000	145-00,000	144-57,000	£47-62,000
Senior Manager Manager Assistant Manager	£49-65,000 £43-47,000	£47-62,000 £40-46,000	£51-67,000 £43-49,000	£47-62,000 £42-46,000	£38-44,000	£42-47,000	£40-44,000	£37-42,000	£47-62,000 £40-45,000



CORPORATE FINANCE

No. of the last of		CENTRAL LONDON			GREATERLON	DON	HOME COUNTIES		
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
Director	£125,000+	£105,000+	£130,000+	£118,000+	£99,000+	£122,000+	£114,000+	£96,000+	£118,000+
enior Manager	£85-110,000	£75-100,000	£90-110,000	£80-103,000	£71-94,000	£85-103,000	£77-100,000	£68-91,000	£82-100,000
Manager	£72-88,000	£65-78,000	£68-92,000	£68-83,000	£61-73,000	£64-86,000	£66-80,000	£59-71,000	£62-84,000
Assistant Manager	£56-72,000	£56-68,000	£58-75,000	£53-68,000	£53-64,000	£55-71,000	£51-66,000	£51-62,000	£53-68,000
xecutive	£50-58,000	£50-57,000	£48-55,000	£47-55,000	£47-54,000	£45-52,000	£46-53,000	£46-52,000	£44-50,000
		SOUTH WES	ST		SOUTH COA				
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
Director	£100,000+	£84,000+	£104,000+	£103,000+	£86,000+	£107,000+	£95,000+	£80,000+	£99,000+
enior Manager	£68-88,000	£60-80,000	£72-88,000	£70-90,000	£62-82,000	£74-90,000	£65-84,000	£57-76,000	£68-84,000
lanager	£58-70,000	£52-62,000	£54-74,000	£59-72,000	£53-64,000	£56-75,000	£55-67,000	£49-59,000	£52-70,000
ssistant Manager	£45-58,000	£45-54,000	£46-60,000	£46-59,000	£46-56,000	£48-62,000	£43-55,000	£43-52,000	£44-57,000
Executive	£40-46,000	£40-46,000	£38-44,000	£41-48,000	£41-47,000	£39-45,000	£38-44,000	£38-43,000	£36-42,000
								(44)2544034434	300
		WEST MIDLANDS			EASTMIDLAN	NDS		NORTH WE	ST
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
irector	£101,000+	£85,000+	£105,000+	£99,000+	£83,000+	£103,000+	£100,000+	£84,000+	£104,000+
enior Manager	£69-89,000	£61-81,000	£73-89,000	£67-87,000	£59-79,000	£71-87,000	£68-88,000	£60-80,000	£72-88,000
lanager	£58-71,000	£53-63,000	£55-75,000	£57-70,000	£51-62,000	£54-73,000	£58-70,000	£52-62,000	£54-74,000
ssistant Manager	£45-58,000	£45-55,000	£47-61,000	£44-57,000	£44-54,000	£46-59,000	£45-58,000	£45-54,000	£46-60,000
xecutive	£41-47,000	£41-46,000	£39-45,000	£40-46,000	£40-45,000	£38-43,000	£40-46,000	£40-46,000	£38-44,000
		NORTH EAS	ST		SCOTLANI	D	WALES		
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
	£99,000+	£83,000+	£103,000+	£95,000+	£80,000+	£99,000+	£91,000+	£77,000+	£95,000+
irector					057 70 000	000 04 000	£62-80,000	£55-73,000	£66-80,000
	£67-87,000	£59-79,000	£71-87,000	£65-84,000	£57-76,000	£68-84,000	202 00,000	233 73,000	200 00,000
oirector enior Manager Manager	£67-87,000 £57-70,000	£59-79,000 £51-62,000	£71-87,000 £54-73,000	£65-84,000 £55-67,000	£57-76,000 £49-59,000	£52-70,000	£53-64,000	£47-57,000	
enior Manager			100000000000000000000000000000000000000						£50-67,000 £42-55,000



CORPORATE RECOVERY & RESTRUCTURING

		CENTRAL LON	DON		GREATER LON	DON	HOME COUNTIES			
4	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	
Director	£125,000+	£100,000+	£115,000+	£118,000+	£94,000+	£108,000+	£114,000+	£91,000+	£105,000+	
enior Manager	£85-120,000	£75-100,000	£75-110,000	£80-113,000	£71-94,000	£71-103,000	£77-109,000	£68-91,000	£68-100,000	
Manager	£62-85,000	£60-78,000	£65-80,000	£58-80,000	£56-73,000	£61-75,000	£56-77,000	£55-71,000	£59-73,000	
Assistant Manager	£46-56,000	£46-58,000	£45-60,000	£43-53,000	£43-55,000	£42-56,000	£42-51,000	£42-53,000	£41-55,000	
Senior Administrator	£36-52,000	£36-50,000	£35-50,000	£34-49,000	£34-47,000	£33-47,000	£33-47,000	£33-46,000	£32-46,000	
Administrator	£28-38,000	£26-42,000	£28-40,000	£26-36,000	£24-39,000	£26-38,000	£25-35,000	£24-38,000	£25-36,000	
		SOUTH WES	ST	SOUTH COAST		ST				
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	
Director	£100,000+	£80,000+	£92,000+	£103,000+	£82,000+	£94,000+	£95,000+	£76,000+	£87,000+	
Senior Manager	£68-96,000	£60-80,000	£60-88,000	£70-98,000	£62-82,000	£62-90,000	£65-91,000	£57-76,000	£57-84,000	
Manager	£50-68,000	£48-62,000	£52-64,000	£51-70,000	£49-64,000	£53-66,000	£47-65,000	£46-59,000	£49-61,000	
Assistant Manager	£37-45,000	£37-46,000	£36-48,000	£38-46,000	£38-48,000	£37-49,000	£35-43,000	£35-44,000	£34-46,000	
enior Administrator	£29-42,000	£29-40,000	£28-40,000	£30-43,000	£30-41,000	£29-41,000	£27-40,000	£27-38,000	£27-38,000	
enior Administrator dministrator	£22-30,000	£21-34,000	£22-32,000	£23-31,000	£21-34,000	£23-33,000	£21-29,000	£20-32,000	£21-30,000	
		WEST MIDLANDS			EASTMIDLA	NDS		NORTH WE	ST	
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	
Director	£101,000+	£81,000+	£93,000+	£99,000+	£79,000+	£91,000+	£100,000+	£80,000+	£92,000+	
enior Manager	£69-97,000	£61-81,000	£61-89,000	£67-95,000	£59-79,000	£59-87,000	£68-96,000	£60-80,000	£60-88,000	
Manager	£50-69,000	£49-63,000	£53-65,000	£49-67,000	£47-62,000	£51-63,000	£50-68,000	£48-62,000	£52-64,000	
Assistant Manager	£37-45,000	£37-47,000	£36-49,000	£36-44,000	£36-46,000	£36-47,000	£37-45,000	£37-46,000	£36-48,000	
Senior Administrator	£29-42,000	£29-41,000	£28-41,000	£28-41,000	£28-40,000	£28-40,000	£29-42,000	£29-40,000	£28-40,000	
dministrator	£23-31,000	£21-34,000	£23-32,000	£22-30,000	£21-33,000	£22-32,000	£22-30,000	£21-34,000	£22-32,000	
		NORTH EAS	īΤ		SCOTLANI	D		WALES		
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	
Director	£99,000+	£79,000+	£91,000+	£95,000+	£76,000+	£87,000+	£91,000+	£73,000+	£84,000+	
enior Manager	£67-95,000	£59-79,000	£59-87,000	£65-91,000	£57-76,000	£57-84,000	£62-88,000	£55-73,000	£55-80,000	
Manager	£49-67,000	£47-62,000	£51-63,000	£47-65,000	£46-59,000	£49-61,000	£45-62,000	£44-57,000	£47-58,000	
Assistant Manager	£36-44,000	£36-46,000	£36-47,000	£35-43,000	£35-44,000	£34-46,000	£34-41,000	£34-42,000	£33-44,000	
Senior Administrator	£28-41,000	£28-40,000	£28-40,000	£27-40,000	£27-38,000	£27-38,000	£26-38,000	£26-37,000	£26-37,000	
Seriioi Adiriiriistrator										





PAYROLL & COMPANY SECRETARIAL

	CENTRAL LONDON	GREATER LONDON	HOME COUNTIES	SOUTH WEST	SOUTH	EAST
	LONDON	LONDON	COUNTIES	WEST	COAST	ANGLIA
Payroll Manager	£50-70,000	£47-66,000	£46-64,000	£40-56,000	£41-57,000	£38-53,000
Payroll Supervisor	£40-50,000	£38-47,000	£36-46,000	£32-40,000	£33-41,000	£30-38,000
Payroll Administrator	£30-40,000	£28-38,000	£27-36,000	£24-32,000	£25-33,000	£23-30,000
Payroll Assistant	£25-30,000	£24-28,000	£23-27,000	£20-24,000	£21-25,000	£19-23,000
CoSec Senior Manager	£66-95,000	£62-89,000	£60-86,000	£53-76,000	£54-78,000	£50-72,000
CoSec Manager	£46-75,000	£43-71,000	£42-68,000	£37-60,000	£38-62,000	£35-57,000
CoSec Assistant Manager	£35-50,000	£33-47,000	£32-46,000	£28-40,000	£29-41,000	£27-38,000
CoSec Assistant	£25-38,000	£24-36,000	£23-35,000	£20-30,000	£21-31,000	£19-29,000
	WEST MIDLANDS	EAST MIDLANDS	NORTH WEST	NORTH EAST	SCOTLAND	WALES
Payroll Manager	£41-57,000	£40-55,000	£40-56,000	£40-55,000	£38-53,000	£37-51,000
Payroll Supervisor	£32-41,000	£32-40,000	£32-40,000	£32-40,000	£30-38,000	£29-37,000
Payroll Administrator	£24-32,000	£24-32,000	£24-32,000	£24-32,000	£23-30,000	£22-29,000
Payroll Assistant	£20-24,000	£20-24,000	£20-24,000	£20-24,000	£19-23,000	£18-22,000
CoSec Senior Manager	£53-77,000	£52-75,000	£53-76,000	£52-75,000	£50-72,000	£48-69,000
CoSec Manager	£37-61,000	£36-59,000	£37-60,000	£36-59,000	£35-57,000	£34-55,000
CoSec Assistant Manager	£28-41,000	£28-40,000	£28-40,000	£28-40,000	£27-38,000	£26-37,000
CoSec Assistant	£20-31,000	£20-30,000	£20-30,000	£20-30,000	£19-29,000	£18-28,000





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